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To provide for continuing payment of pay and allowances of personnel of the Army, Navy, Marine Corps, and Coast Guard, including the retired and Reserve components thereof; the Coast and Geodetic Survey and the Public Health Service, and civilian employees of the executive departments, independent establishments, and agencies, during periods of absence from post of duty, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of this Act--

(a) the term "person" means (1) commissioned officer, warrant officer, enlisted person (including a person who has been or may hereafter be involuntarily inducted into the armed forces of the United States) a member of (any female corps, reserve or other component of the armed forces of the United States,) wherever serving; (2) commissioned officer of the Coast and Geodetic Survey or the Public Health Service; and (3) civilian officer and employee of a department, during such time as he may be assigned for duty (or serving) outside the continental limits of the United States or in Alaska, (exclusive of a part-time or intermittent employee or a native laborer casually hired on an hourly or per diem basis; )

(b) the term "active service" means active service in the Army, Navy, Marine Corps, and Coast Guard of the United States, including active Federal service performed by personnel of the retired and reserve components of these forces, the Coast and Geodetic Survey, the Public Health Service, and active Federal service performed by the civilian officers and employees defined in paragraph (a) (3) above;

(c) the term "dependent" (as used in this Act includes a lawful wife, unmarried child under twenty-one years of age. It includes also a dependent mother, father, or unmarried dependent stepchild or adopted child under twenty-one years of age,) or such dependent as has been designated in official records,

(or an individual determined to be dependent by the head of the department concerned, or subordinate designated by him; )

(d) the terms "father" and "mother" as used in this Act include a step-parent, a parent by adoption and any individual, including a former stepparent, who for a period of not less than one year prior to entry on active service stood in loco parentis to the person concerned; Provided, That a stepparent-stepchild relationship shall be deemed to be terminated by the stepparent's divorce from the blood parent.

(e) the term "department" means any executive department, independent establishment, or agency (including corporations) in and under the executive branch of the Federal Government.

SEC. 2. Any person who is in active service and who is officially determined to be absent in a status of missing, missing in action, interned in a neutral country, captured by an enemy, (deleaguered or besieged) shall, (for the period he is officially carried or determined to be in any such status,) be entitled to receive or to have credited to his account the same pay and allowances (excluding travel allowances) to which he was entitled at the beginning of such period of absence or may become entitled thereafter, (and entitlement to pay and allowances shall terminate upon the date of receipt by the department concerned of evidence that the person is dead or upon the date of death prescribed or determined under provisions of section 5 of this Act: ) Provided, (That such entitlement to pay and allowances shall not terminate upon expiration of term of service during absence and in case of death during absence shall not terminate earlier than the dates herein prescribed: ) Provided further, That there shall be no entitlement to pay and allowances for any period during which such person may be) officially determined absent from his post of duty without authority and

he shall be indebted to the Government for any payments from amounts credited to his account for such period.

SEC. 3. (For the period that) any person (is) entitled under section 2 of this Act to receive (or be credited with) pay and allowances, such allotments and family allowances as may have been executed or applied for and authorized prior to the beginning of his absence, including allotments for the purchase of United States savings bonds, may be continued, except as otherwise herein provided, and notwithstanding any expiration of a period for which an allotment had been executed. In the absence of an allotment or family allowance or when either is insufficient for any purpose authorized by the head of the department concerned or such subordinate as he may designate, such new allotments or deductions for family allowance or increases thereof as circumstances are deemed to warrant may be authorized by the head of the department concerned, or such subordinate as he may designate, payable during any period of the absent person's entitlement to pay and allowances under section 2 of this Act: Provided, That the aggregate of allotments and deductions for family allowance in effect, from pay and allowances of an absent person, does not exceed the amount of pay and allowances such absent person would be permitted to allot under regulations of the department concerned: Provided further, That any premium paid by the Government on insurance issued on the life of a person, which is unearned by reason of being for a period subsequent to the date of death of such person, shall revert to the appropriation of the department concerned.

SEC. 4. When circumstances are deemed to justify such action in the interests of a person entitled to receive or be credited with pay and allowances under section 2 of this Act, in the interests of the dependents of such person, or in the interests of the Government, the head of the department concerned, or

such subordinates as he may designate, may direct the initiation, continuance, discontinuance, increase, decrease, suspensions, or resumption of payments of allotments and family allowances from the pay and allowances of such person, subject to the provisions of section 6 of this Act.

SEC. 5. When a twelve months' period from date of commencement of absence is about to expire in any case of a person missing or missing in action and no official report of death or of being a prisoner or of being interned has been received, the head of the department concerned or such subordinate as he may designate, shall cause a full review of the case to be made. Following such review and when the twelve months' absence shall have expired, or following any subsequent review of the case which shall be made whenever warranted by information received or other circumstances, the head of the department concerned or such subordinate as he may designate is authorized to direct the continuance of the person's missing status, if the person may reasonably be presumed to be living, or is authorized to make a finding of death. When a finding of death is made it shall include the date upon which death shall be presumed to have occurred for the purposes of termination of crediting pay and allowances, settlements of accounts, and payments of death gratuities and such date shall be the day following the day of expiration of an absence of twelve months, or in cases in which the missing status shall have been continued as hereinbefore authorized, a day to be determined by the head of the department concerned or such subordinate as he may designate. Provided, That the period of twelve months, as used in this section, shall apply during the period of any war in which the United States may be engaged, but shall be reduced to six months in time of peace.

SEC. 6. When it is officially reported by the head of the department concerned, or such subordinate as he may designate that a person missing under the conditions specified in section 2 of this Act is alive and in the hands of an enemy or is interned in a neutral country, the payments authorized by section 3 of this Act are, subject to the provisions of section 2 of this Act, authorized to be made for a period not to extend beyond the date of the receipt by the head of the department concerned or such subordinate as he may designate of evidence that the missing person is dead or has returned to the controllable jurisdiction of the department concerned but in the latter case for no period after release during which such person could reasonably have returned to the controllable jurisdiction of the said department. When a person missing or missing in action is continued in a missing status under section 5 of this Act, such person shall continue to be entitled to have pay and allowances credited as provided in section 2 of this Act and payments of allotments and family allowances as provided in section 3 of this Act, are authorized to be continued, increased, or initiated until such person has indicated his desire for a change.

SEC. 7. During the period of any war in which the United States may be engaged, whenever, in the judgment of the head of the department concerned or such subordinate as he may designate, action as hereinafter described is considered essential for the well-being and protection of dependents of persons in active service, the head of the department concerned or such subordinate as he may designate is hereby authorized, with or without the consent of the person concerned, subject in all cases to termination by specific request of such person, to direct the payment of new allotments from the pay of persons in active service (other than persons entitled under section 2 of this Act to receive pay and allowances) or to initiate the family allowances for the dependents of such persons,

to increase or decrease the amount of any allotment or family allowance heretofore or hereafter made by such persons and to continue payment of any allotments or family allowances of such person which may have expired. Provided, That this section shall also apply in the case of any person whose status during the period of any war in which the United States may be engaged is such that it is physically impossible for him to authorize an allotment or request payment of family allowance.

SEC. 8. Whoever shall obtain or receive any money, check, or allotment under this Act, without being entitled thereto, with intent to defraud shall be punished by a fine of not more than \$2,000 or by imprisonment for not more than one year, or both.

SEC. 9. The head of the department concerned, or such subordinate as he may designate, shall have authority to make all determinations necessary in the administration of this Act, and for the purposes of this Act determinations so made shall be conclusive as to death or finding of death, as to any other status dealt with by this Act, and as to any essential date including that upon which evidence or information is received in such department or by the head thereof. The determination of the head of the department concerned, or of such subordinate as he may designate, shall be conclusive as to whether information received concerning any person is to be construed and acted upon as an official report of death. When any information deemed to establish conclusively the death of any person is received in the department concerned, action shall be taken thereon as an official report of death, notwithstanding any prior action relating to death or other status of such person. If the twelve months' or six months' absence respectively, prescribed in section 5 of this Act has expired, a finding of death shall be made whenever information received, or a lapse of time without information, shall be deemed to establish a reasonable presumption that any person in

a missing or other status is no longer alive. Payment or settlement of an account made pursuant to a report, determination, or finding of death shall not be recovered or reopened by reason of a subsequent report or determination which fixes a date of death except that an account shall be reopened and settled upon the basis of any date of death so fixed which is later than that used as a basis for prior settlement. Determinations are authorized to be made by the head of the department concerned, or by such subordinate as he may designate, of entitlement of any person, under provisions of this Act, to pay and allowances, including credits and charges in his account, and all such determinations shall be conclusive: Provided, That no such account shall be charged or debited with any amount that any person in the hands of an enemy may receive or be entitled to receive from, or have placed to his credit by, such enemy as pay, wages, allowances, or other compensation: Provided further, That where the account of any person has been charged or debited with allotments or family allowances paid pursuant to this Act any amount so charged or debited shall be recredited to such person's account in any case in which it is determined by the head of the department concerned, or such subordinate as he may designate, that payment of such amount was induced by fraud or misrepresentation to which such person was not a party. When circumstances warrant reconsideration of any determination authorized to be made by this Act the head of the department concerned, or such subordinate as he may designate, may change or modify a previous determination. Excepting allotments for unearned insurance premiums, any allotments or family allowances paid from pay and allowances of any person for the period of the person's entitlement under the provisions of section 2 of this Act to receive or have credited such pay and allowances shall not be subject to collection from the allottee as overpayments when payment thereof has been occasioned by delay in receipt of evidence of

death, and any allotment or family allowance payments for periods subsequent to the termination, under this Act or otherwise, of entitlement to pay and allowances, the payment of which has been occasioned by delay in receipt of evidence of death, shall not be subject to collection from the allottee or charged against the pay of the deceased person. The head of the department concerned, or such subordinate as he may designate, may waive the recovery of erroneous payments or overpayments of pay and allowances to persons covered by this Act, and of erroneous payments and overpayments of allotments and family allowances made to or for the benefit of dependents of such persons when recovery is deemed to be against equity and good conscience. In the settlement of the accounts of any disbursing officer credit shall be allowed for any erroneous payment or overpayment made by him in carrying out the provisions of this Act, except section 13 in the absence of fraud or criminality on the part of the disbursing officer involved, and no recovery shall be made from any officer or employee authorizing any payment under such provisions in the absence of fraud or criminality on his part.

SEC. 10. The determination as to dependency and relationship under the provisions of this Act, the determination as to dependency and relationship for the purpose of payment of all six months' death gratuities as authorized by law, and the determination as to dependency and relationship under the provisions of any and all other laws providing for the payment of pay, allowances, or other emoluments to personnel covered by this Act where such payments are contingent upon dependency or relationship shall be made by the head of the department concerned, or by such subordinate as he may designate, and any such determination so made shall be final and conclusive.

SEC. 11. The head of the department concerned, or such person as he may designate, is authorized to settle the accounts of persons for whose accounts



payments have been made pursuant to the provisions of sections 2 to 7, both inclusive, of this Act, and the accounts of survivors of casualties to ships, stations and military installations which result in loss or destruction of disbursing records, and to make payments of amounts found due to those individuals entitled thereto under existing law and this Act. Such settlements and payments shall be final and conclusive upon the accounting officers of the Government in effecting settlements of the accounts of disbursing officers.

SEC. 12. The dependents and household and personal effects of any person in active service (without regard to pay grade) who is officially reported as injured, dead, missing as the result of military or naval operations (as determined by the head of the department concerned,) interned in a neutral country, or captured by the enemy may be moved (including packing and unpacking of household effects) to the official residence of record for any such person, or upon application by such dependents, to such other locations as may be determined by the head of the department concerned or by such person as he may designate, by the use of either commercial or Government transportation: Provided, That the cost of such transportation, including packing and unpacking, shall be charged against appropriations currently available: (Provided further, That in lieu of transportation authorized by this section the head of the department concerned or such subordinate as he may designate may authorize reimbursement for such travel and transportation under such regulations as the head of the department concerned may prescribe.)

SEC. 13. Notwithstanding any other provisions of law, in the case of any taxable year beginning after December 31, 1940, no Federal income-tax return of, or payment of any Federal income-tax by--

(a) any individual in the military or naval forces of the United States,  
or

(b) any civilian officer or employee of any department who, at the time any such return or payment would otherwise become due, is a prisoner of war or is otherwise detained by any foreign government with which the United States is at war, or

(c) any individual in the military or naval forces of the United States serving on sea duty or outside the continental United States at the time any such return or payment would otherwise become due, shall become due until one of the following dates, whichever is the earliest;

(1) the fifteenth day of the third month following the month in which he ceases (except by reason of death or incompetency) to be a prisoner of war, or to be detained by any foreign government with which the United States is at war, or to be a member of the military or naval forces of the United States serving on sea duty or outside the continental United States, as the case may be, unless prior to the expiration of such fifteenth day he again is a prisoner of war, or is detained by any foreign government with which the United States is at war, or is a member of the military or naval forces of the United States serving on sea duty or outside the continental United States;

(2) the fifteenth day of the third month following the month in which any war in which the United States may be engaged is terminated, as proclaimed by the President; or

(3) the fifteenth day of the third month following the month in which an executor, administrator, or conservator of the estate of the taxpayer is appointed.